

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF TENNESSEE

LEWIS COSBY,	)	
ERIC MONTAGUE, and	)	
MARTIN ZIESMAN,	)	
as Co-trustee for the	)	
Carolyn K. Ziesman Revocable Trust,	)	
on behalf of themselves and	)	
all others similarly situated,	)	
	)	
Plaintiffs,	)	
	)	
v.	)	No.: 3:16-CV-121-TAV-DCP
	)	
KPMG, LLP,	)	
	)	
Defendant.	)	

**ORDER**

This civil matter is before the Court on the Report and Recommendation (the “R&R”) entered by United States Magistrate Judge Debra C. Poplin on July 19, 2023 [Doc. 288]. In the R&R, Judge Poplin recommends that Lead Plaintiffs’ and Class Representatives’ Unopposed Motion for Order Authorizing Distribution of Net Settlement Fund [Doc. 281] be granted and that the proposed order authorizing distribution of net settlement fund [Doc. 281-1] be entered. Specifically, she recommends that in accordance with paragraph seven of the proposed order, any available *cy pres* funds should be distributed to the Institute for Law & Economic Policy (“ILEP”) [*See id.* at ¶ 7]. There have been no timely objections to the R&R, and enough time has passed since the filing of

the R&R to treat any objections as having been waived. *See* 28 U.S.C. § 636(b)(1); Fed. R. Civ. P. 72.

After a careful review of the matter, the Court agrees with Judge Poplin's recommendations. Accordingly, the Court **ACCEPTS** and **ADOPTS** the R&R in whole [Doc. 288]. Lead Plaintiffs' and Class Representatives' Unopposed Motion for Order Authorizing Distribution of Net Settlement Fund [Doc. 281] is **GRANTED**. The proposed order authorizing distribution of net settlement fund [Doc. 281-1] shall enter according to its terms, including that any available *cy pres* funds shall be distributed to the ILEP. The order shall enter contemporaneously with this Order.

IT IS SO ORDERED.

s/ Thomas A. Varlan  
UNITED STATES DISTRICT JUDGE